



UNITED STATES PATENT AND TRADEMARK OFFICE

UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

May 9, 2008

PEARL COHEN ZEDEK LATZER, LLP
1500 BROADWAY
12TH FLOOR
NEW YORK, NY 10036
US

Dear Sir/Madam,

Your refund request for 10586155 in the amount of \$450.00 has been denied .

Small entity status fee not refundable. The time has expired for the refund of this fee. A refund based on establishment of small entity status may only be obtained if a verified statement under 37 CFR 1.27 and a request for the refund of excess amount are filed within three months of timely payment of the full fee (37 CFR 1.28).

Sincerely,


RITA WHITE

PCT - National

703 308-9140 x231